

EXHIBIT 10

Scott & Kraus, LLC

150 S. Wacker Drive
Suite 2900
Chicago, Illinois 60606
(312) 327-1050 Telephone
(312) 327-1051 Facsimile
FEIN 81-0598261

October 23, 2008

Billed Through October 23, 2008

Arnstein & Lehr, LLC
120 S Riverside, Suite 1200
Chicago IL 60606
Attn: Lola Nesteruk

Invoice No.: 22305
Client File No.: 3236.055

Please include your Client File No. on your remittance.

In Reference to: **Woodward & Associates, Inc.**

FOR PROFESSIONAL SERVICES RENDERED

		<u>Hours</u>	<u>Amount</u>
11/18/2006 PC	Prepare and file electronically adversary complaint; execute service of summons regarding same.	0.20	27.00
11/20/2006 KDF	Prepare form for Deferral of Adversary Filing Fee and electronic filing of the form.	0.20	27.00
PC	Prepare Summons & Certificate of Service to be filed electronically up defendant's business address as summons service executed.	0.10	13.50
11/21/2006 KDF	Prepare and file Summons Service Executed on business address.	0.10	13.50
11/27/2006 PC	Prepare Summons & Certificate of Service to be filed electronically up defendant's registered agent as summons service executed.	0.10	13.50
11/28/2006 PC	Electronic file of Summons & Certificate of Service upon defendant's registered agent as summons service executed.	0.10	13.50

Arnstein & Lehr, LLC

Invoice No.:22305

3236.055

October 23, 2008

Page 2

		<u>Hours</u>	<u>Amount</u>
12/5/2006 JMM	Telephone conference with Philip Wegeng, attorney for Defendant, regarding request for production of checks and extension of deadline to file answer.	0.20	48.00
12/12/2006 PC	Review cancelled checks within preference period; provide scanned copies at defendant's request via email.	0.30	40.50
12/18/2006 JMM	Telephone conference with Phil Wegeng, counsel for Defendant, regarding checks for analysis.	0.20	48.00
2/21/2007 JMM	Analysis of Defendant's affirmative defenses.	1.20	288.00
2/26/2007 JMM	Review of Defendant's materials submitted in support of affirmative defenses.	1.40	336.00
3/21/2007 JMM	Review Defendant's affirmative defenses.	1.20	288.00
4/16/2007 JMM	Review Defendant's affirmative defenses.	1.30	312.00
5/16/2007 JMM	Review Defendant's affirmative defenses.	1.30	312.00
6/18/2007 JMM	Review Defendant's affirmative defenses.	1.40	336.00
6/21/2007 JMM	Review of Defendant's affirmative defenses.	1.20	288.00
6/25/2007 JMM	Review Defendant's affirmative defenses.	1.20	288.00
7/2/2007 JMM	Review of Defendant's affirmative defenses.	1.40	336.00
7/12/2007 JMM	Review Defendant's affirmative defenses.	1.40	336.00
7/30/2007 JMM	Review Defendant's affirmative defenses.	1.20	288.00
8/14/2007 JMM	Review Defendant's affirmative defenses.	1.20	288.00
8/15/2007 JMM	Analysis of Defendant's affirmative defenses.	1.20	288.00
9/12/2007 JMM	Review of Defendant's affirmative defenses.	1.30	312.00

Arnstein & Lehr, LLC

Invoice No.:22305

3236.055

October 23, 2008

Page 3

		<u>Hours</u>	<u>Amount</u>
10/16/2007	JMM Review Defendant's affirmative defenses.	1.20	288.00
	JMM Telephone conference with Phil Wegeng of Defendant regarding insufficiency of affirmative defenses and explanation of codified affirmative defenses.	0.30	72.00
10/17/2007	JMM Review Defendant's affirmative defenses.	1.30	312.00
10/24/2007	JMM Analysis of Defendant's updated affirmative defenses.	1.30	312.00
11/1/2007	JMM Telephone conference with Phil Wegang of Defendant regarding affirmative defenses and requirements for analysis.	0.40	96.00
11/16/2007	JMM Review of Defendant's affirmative defenses.	1.30	312.00
12/3/2007	AJS Prepare trial court order	0.40	54.00
12/5/2007	KDF Prepare Pre-Trial Order.	0.20	27.00
12/13/2007	JMM Review Defendant's affirmative defenses.	1.30	312.00
1/10/2008	JMM Review Defendant's ordinary course defense analysis.	1.20	288.00
1/15/2008	JMM Review of Defendant's ordinary course defense analysis.	0.70	168.00
1/22/2008	JMM Telephone conference with Eitan Weltman, attorney for Defendant, to negotiate settlement.	0.30	72.00
1/28/2008	JMM Review Defendant's affirmative defenses.	1.30	312.00
2/1/2008	JMM Analysis of Defendant's updated affirmative defenses.	1.30	312.00
2/4/2008	JMM Telephone conference with Eitan Weltman, attorney for Defendant, to negotiate settlement.	0.40	96.00
	JMM Telephone conference with Eitan Weltman, attorney for Defendant, to review affirmative defense analysis.	0.50	120.00

Arnstein & Lehr, LLC

Invoice No.:22305

3236.055

October 23, 2008

Page 4

			<u>Hours</u>	<u>Amount</u>
2/5/2008	JMM	Analysis of Defendant's updated ordinary course defense analysis.	1.30	312.00
	JMM	Telephone conference with Eitan Weltman, attorney for Defendant, regarding updated ordinary course defense analysis.	0.40	96.00
	JMM	Telephone conference with Eitan Weltman, attorney for Defendant, to negotiate settlement.	0.30	72.00
2/6/2008	JMM	Telephone conference with Eitan Weltman, attorney for Defendant, to negotiate settlement.	0.40	96.00
	JMM	Telephone conference with Eitan Weltman, attorney for Defendant, to negotiate settlement.	0.40	96.00
2/7/2008	JMM	Prepare motion to reschedule hearing.	0.70	168.00
	JMM	Prepare proposed settlement agreement.	0.60	144.00
	JMM	Telephone conference with Eitan Weltman, attorney for Defendant, regarding procedure for continuation of trial date and reschedule as hearing.	0.30	72.00
	JMM	Telephone conference with Eitan Weltman, attorney for Defendant, regarding settlement and motion to schedule hearing.	0.30	72.00
2/8/2008	JMM	Electronic filing of joint motion to strike trial date and reschedule hearing.	0.40	96.00
2/28/2008	JMM	Prepare motion for approval of settlement.	1.20	288.00
4/8/2008	JMM	Prepare motion to approve settlement.	1.20	288.00
5/5/2008	JMM	Electronic filing of motion to approve settlement.	0.40	96.00
Current Services Rendered Subtotal			40.70	\$9,589.50

Arnstein & Lehr, LLC

Invoice No.:22305

3236.055

October 23, 2008

Page 5

DISBURSEMENTS

		<u>Amount</u>
11/18/2006	Photocopying charges - 232 pages @ \$.10.	23.20
11/27/2006	Photocopying charges - 235 pages @ \$.10.	23.50
5/5/2008	Photocopying charges - 643 pages @ \$.10.	64.30
Total Disbursements for this Matter		<u>\$111.00</u>
Total Amount of this Invoice		<u>\$9,700.50</u>
BALANCE DUE		<u>\$9,700.50</u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Amy J. Schlegel	0.40	135.00	\$54.00
Jim M. McArdle	39.00	240.00	\$9,360.00
Kim D. Fearing	0.50	135.00	\$67.50
Pamela Costello	0.80	135.00	\$108.00